



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Linsey Cohen  
DOCKET NO.: 17-03084.001-R-1  
PARCEL NO.: 16-36-210-002

The parties of record before the Property Tax Appeal Board are Linsey Cohen, the appellant, by attorney Amy M. Blumenthal, of Gould & Ratner, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$111,723  
**IMPR.:** \$133,264  
**TOTAL:** \$244,987

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick exterior construction with 3,102 square feet of living area. The dwelling was constructed in 1948 and has a reported effective age of 1951 due to interior remodeling work. Features of the home include a basement with 1,240 square feet of finished area, central air conditioning, three fireplaces and an attached 480 square foot garage. The property has a 12,254 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment.<sup>1</sup> In support of this argument, the appellant submitted information on

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<sup>1</sup> While counsel for the appellant marked "comparable sales" as the basis of the appeal, no recent sales data was provided by the appellant for any of the six comparables that were presented; the appellant's data consisted solely of assessment evidence. In applying the Board's standard of equity and the weight of the evidence, this appeal will be

six equity comparables located within .22 of a mile from the subject and none of which have the same neighborhood code assigned by the assessor as the subject property. The comparables consist of either 1.75 or 2-story dwellings of brick or wood siding exterior construction. The homes were built between 1927 and 1939 and range in size from 2,784 to 3,324 square feet of living area. Each dwelling has a basement with finished area, one or two fireplaces, a garage and five of the homes feature central air conditioning. The comparables have improvement assessments ranging from \$99,310 to \$133,624 or from \$29.88 to \$40.10 per square foot of living area.

Also included in the appellant's submission with a chart entitled "2017 Real Estate Tax Analysis" depicting the subject and the six comparables setting forth the respective dwelling sizes, respective building assessments and the "value per square foot building," rounded.

Based on this evidence, the appellant requested a reduced improvement assessment of \$108,570 or \$35.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$244,987. The subject property has an improvement assessment of \$133,264 or \$42.96 per square foot of living area.

In response to the appellant's appeal, the board of review submitted two residential building permits concerning the subject dwelling depicting a \$75,000 alteration/addition in 2010 and a \$26,000 interior alteration in 2015. Additionally, a copy of the appellant's grid analysis with notation from the assessor was presented pointing out that the appellant's comparable properties were each located in a "dissimilar neighborhood" and that each of the appellant's comparable dwellings have inferior quality grades of "good" as compared to the subject's "very good" quality grade.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .833 of a mile from the subject and each of which share the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of brick or stone exterior construction. The homes were built between 1929 and 1956; comparables #1, #3 and #5 have reported effective ages of 1957, 1945 and 1958, respectively. Each comparable has a "very good" quality grade like the subject. The comparable dwellings range in size from 2,992 to 3,465 square feet of living area. Each dwelling has a basement, two of which have finished areas, central air conditioning, two fireplaces and a garage ranging in size from 440 to 572 square feet of building area. The comparables have improvement assessments ranging from \$127,589 to \$185,806 or from \$40.95 to \$53.78 per square foot of living area.

Based on this evidence and responsive data, the board of review requested confirmation of the subject's assessment.

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analyzed based on the equity evidence presented by the appellant, although the Board recognizes pursuant to the Property Tax Code that "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board" (35 ILCS 200/16-180) and the grounds set forth in the appeal were comparable sales, but the board of review responded in-kind with equity evidence.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's six comparables as each dwelling is significantly older than the subject dwelling and is located in a dissimilar neighborhood. Additionally, these dwellings have a lower quality grade than the subject dwelling, which has had at least two renovations according to building permit data.

The Board finds the best evidence of assessment equity to be the board of review comparables as these dwellings were located in close proximity to the subject, have the same neighborhood code, have similar dates of construction/effective ages to the subject's effective age of 1951, bracket the subject in dwelling size and have similar foundations and features to the subject. These comparables had improvement assessments that ranged from \$127,589 to \$185,806 or from \$40.95 to \$53.78 per square foot of living area. The subject's improvement assessment of \$133,264 or \$42.96 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 21, 2020



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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